

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No.
)	
v.)	Judge
)	
DOUGLAS J. FREEMAN,)	
)	
Defendant.)	
_____)	

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal income tax liabilities owed by Douglas J. Freeman. For its complaint, the United States alleges as follows:

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Douglas J. Freeman resides within the jurisdiction of this Court.
3. A delegate of the Secretary of the Treasury made assessments against Douglas J. Freeman for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of August 20, 2021, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651 or penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

Tax Period Ending	Assessment Date	Amount Assessed	Balance Due 8/20/2021
12/31/2010	04/09/2012	\$133,544.00	\$208,112.93
12/31/2011	11/26/2012 05/05/2014	\$89,876.00 \$2,144.00	\$152,665.78
12/31/2012	11/25/2013	\$105,165.00	\$169,043.71
12/31/2013	11/24/2014	\$83,703.00	\$88,429.52
12/31/2014	11/23/2015	\$86,395.00	\$95,178.33
12/31/2015	11/21/2016	\$145,639.00	\$187,800.31
12/31/2016	11/20/2017	\$225,025.00	\$277,255.59
12/31/2017	11/19/2018	\$308,211.00	\$265,068.15
Total			\$1,443,554.32

4. Notice of the liabilities described in the preceding paragraph was given to, and payment demanded from, Douglas J. Freeman.

5. Despite proper notice and demand, Douglas J. Freeman has failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$1,443,554.32, plus statutory additions including interest accruing from and after August 20, 2021.

6. Douglas J. Freeman submitted an installment agreement pursuant to 26 U.S.C. § 6159 for the income tax period ending December 31, 2010. The installment agreement was pending from February 25, 2013, through April 25, 2013, when the installment agreement was established. Mr. Freeman was no longer in installment agreement status as of February 3, 2014.

7. Although a proceeding in court must generally be commenced within ten years after the assessment of a tax, this action has been timely commenced under 26 U.S.C. § 6502 because the statute of limitations was tolled pursuant to 26 U.S.C. § 6331(i) and (k) for the income tax period ending December 31, 2010.

WHEREFORE, the plaintiff United States of America requests judgment as follows:

A. That judgment is entered in favor of the plaintiff United States of America and against the defendant Douglas J. Freeman for income tax liabilities for the periods ending December 31, 2010, through December 31, 2017, inclusive, in the amount of \$1,443,554.32, plus statutory additions accruing from and after August 20, 2021, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and,

B. That the United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

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